

**311.17 Assessments over five hundred dollars — waiver.**

1. If an owner, other than the state or a county or city, of any tracts of land on which the assessment is more than five hundred dollars files a written agreement in the office of the county auditor within twenty days from the date of the assessment, that, in consideration of the owner having the right to pay the assessment in installments, the owner will not make any objection of illegality or irregularity as to the assessment upon the real estate and will pay the assessment plus interest, the assessment shall be payable in ten equal installments. The first installment shall be payable on the date of the agreement. The other installments shall be paid annually at the same time and in the same manner as the September semiannual payment of ordinary taxes with interest accruing as provided in [section 384.65, subsection 3](#). The rate of interest shall be as established by the board, but not exceeding that permitted by [chapter 74A](#).

2. An owner of land who has used the ten-year option may at any time discharge the assessment by paying the balance then due on all unpaid installments, with interest on the entire amount of the unpaid installments to the following December 1.

[C24, §4710; C27, 31, 35, §4753-a3; C39, §4753.03; C46, §311.13; C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §311.17]

[98 Acts, ch 1107, §4](#); [2012 Acts, ch 1138, §95](#); [2021 Acts, ch 80, §164](#)